

AN ACT

TO LAY AND COLLECT A DUTY UPON STILLS.

WHEREAS, for the better support of the Government of this Province, it is expedient to increase the Revenues thereof; We Your Majesty's most dutiful and Loyal Subjects, the Representatives of the People of the Province of Upper Canada, in Assembly met, do most humbly beseech Your Majesty that it may be enacted, and be it enacted by the King's most excellent Majesty, by and with the advice and consent of the Legislative Council and Assembly of the Province of Upper Canada, constituted and assembled by virtue of and under the authority of an Act passed in the Parliament of Great Britain, intituled, "An Act to repeal certain parts of an Act passed in the fourteenth year of His Majesty's Reign, intituled, "An Act for making more effectual provision for the Government of the Province of Quebec, in North America, and to make further provision for the Government of the said Province," and by the authority of the same, That from and after the fifth day of April next, there shall be raised, levied, collected and paid yearly, and every year, unto His Majesty, His Heirs and Successors, to and for the use of this Province, and towards the support of the Civil Government thereof, of and from all persons having and using a Still or Stills, or hereafter to have and use a Still or Stills, for the purpose of Distilling Spirituous Liquors for sale, a sum not exceeding one shilling and three-pence, lawful money of this Province, for every gallon which the body of such Still or Stills shall or may be capable of containing, in manner herein after mentioned.

Preamble.

II. And whereas it is expedient to make provision for the service of the current year, Be it enacted by the authority aforesaid, That the said Duties shall begin and be payable for the seven months, which will elapse between the fifth day of September, and the fifth day of April next ensuing the passing of this Act, to be paid at and after the rate of seven-pence half-penny, lawful money as aforesaid, per gallon, in manner herein after mentioned.

Provision for the current year, to determine in April.

III. And in order that the size of the several Stills to be employed for the purposes aforesaid, may be more truly ascertained, and the Duties to be imposed thereon more easily collected, Be it enacted by the authority aforesaid, That from and after the fifth day of November next, it shall not be lawful for any person to make use of any Still or Stills, for Distilling Spirituous Liquors for sale, until he shall have obtained a Licence for that purpose; and every person desirous of obtaining such a Licence, shall, in a written requisition for the same, to be made in manner hereafter mentioned, specify and set forth the number of gallons which the body of the Still or Stills he proposes to use, does or do contain, which specification shall be inserted in the Licence to him to be granted; And in case any person shall make use of any Still for the purpose of Distilling Spirits for sale, without having obtained such Licence, or shall make use of any Still or Stills for the purpose of Distilling Spirits, of larger dimensions than that or those specified in his Licence or requisition, or shall have in his possession any Still or Stills erected or set up over a Furnace or Fire-place, so as the same may be used for Distilling, capable of containing singly or together a greater number of gallons in the body or bodies thereof, than the number of gallons specified and set forth in his Licence

Method of ascertaining the contents of rackable stills.

Penalty for using or having in a situation to be used, stills of larger dimensions than specified in the licence.

JOHN GRAVES SIMCOE Esquire, Lieutenant Governor.
Thirty-Fourth George the Third. c. 11. A. D. 1794.

or requisition, and be thereof lawfully convicted by confession, or on the oath of one credible witness, before any of His Majesty's Justices of the Peace, he shall forfeit and pay for every such offence the sum of ten pounds, lawful money as aforesaid, to be levied by distress and sale of the offenders goods and chattels, one half of which said sum of ten pounds shall be given to the person or persons informing, and the other half paid into the hands of His Majesty's Receiver General, to and for the public uses of this Province; and that the Still or Stills so employed shall be forfeited to His Majesty, and that the party having used the same, shall be incapable of obtaining a Licence for the purpose of Distilling Spirituous Liquors for sale, for and during the term of three years.

IV. And be it further Enacted by the Authority aforesaid, That the Secretary of the Province for the time being, shall and may by himself and Agents for that purpose to be duly appointed in each and every District of this Province, issue all Licences for the purposes above mentioned, upon such requisition as aforesaid, which may be in the following form :

Licences to be issued by the Secretary.

Form of requisition for such licences.

" I H. B. do require a Licence for using a Still, the body of which is capable
 " of containing gallons, and no more (and in case more than one Still
 " is intended to be used) and also for another Still, the body of which is
 " capable of containing gallons, and no more, for the year ensuing
 " the fifth day of April next, as witness my Hand H. B. this
 " day of
 " To the Secretary of the Province of Upper Canada, }
 " or his Agent for the District."

Such requisitions to be filed, & copies thereof granted, when required.

V. And be it further Enacted, That every such requisition, signed by the party as aforesaid, shall be carefully filed and preserved by the said Secretary, or his respective Agent duly appointed, (which appointment shall by the said Secretary be publicly notified in the Upper Canada Gazette) and the said Secretary and each of his said Agents shall, upon application to any of them for that purpose made, grant to every person desiring the same, a true copy of any such requisition filed in his office, on payment of one shilling by the party applying for the same, which copy shall be signed by the said Secretary or his Agent, and shall be held and taken as lawful evidence of such requisition or Licence, for all purposes whatever.

Time of applying for licences.

Public notice to be given by the Secretary.

Duty for the current seven months.

VI. And be it further Enacted by the Authority aforesaid, That all persons desirous of obtaining such Licence as aforesaid, shall make such application as herein before is set forth, so that they may be supplied with the same, on or before the fifth day of September next ensuing, and to the end that the public may be informed where to apply for such purpose : the Secretary of the Province shall and is hereby required to give notice in the Upper Canada Gazette, or otherwise, at least six weeks next before the said fifth day of September, and hereafter yearly and every year at least one month before the fifth day of April, setting forth at what place and by whom such Licences are to be issued in every District in this Province : and also the penalties to be incurred by such persons as shall refuse or neglect to comply with the provisions herein contained, and the said Secretary, and his Agents in their respective District, shall upon such requisition as aforesaid, make out and deliver to every person applying for the same, upon payment of the sum of sevenpence half-penny per gallon as herein before mentioned, a Licence for the purpose of Distilling Spirituous Liquors for a period of seven months, which shall expire on the fifth day of April next.

VII. *And be it further Enacted by the Authority aforesaid, That all Licences to be granted for the purposes aforesaid, after the said fifth day of April next, shall be dated on the sixth day of April in the year in which they are issued, and shall expire on the fifth day of April next ensuing the date thereof, and that it shall and may be lawful for the said Secretary or his Agents to demand and receive from every person requiring such Licence, the sum of one shilling and three-pence for every gallon which the body of the Still or Stills so Licenced shall be capable of containing according to the specification in the said Licence contained.*

Duty for every
ensuing year.

VIII. *And be it further Enacted by the Authority aforesaid, That it shall and may be lawful for the said Secretary and each of his Agents severally, to demand and take the sum of two shillings and six-pence, and no more, as his fee upon the issuing of every such Licence as aforesaid.*

Fee.

IX. *And be it further Enacted by the Authority aforesaid, That it shall not be lawful for the said Secretary or any of his Agents, to grant a Licence for the working of any Still, unless the body thereof be capable of containing at least ten gallons wine measure, and if any person shall use a Still for the Distilling of Spirituous Liquors for sale, the body of which is not capable of containing ten gallons, and be thereof lawfully convicted, by confession, or by the oath of one credible witness, before any one of His Majesty's Justices of the Peace, he shall forfeit and pay for every such offence the sum of ten pounds, one half of which shall be paid to the informer, and the other half into the hands of His Majesty's Receiver General, to and for the public uses of this Province, and the support of the Government thereof.*

Stills containing
less than 10 gal-
lons, not to be
licenced to dis-
till spirits for
sale.

Penalty.

X. *And in order to prevent fraud in the matters aforesaid, Be it enacted by the authority aforesaid, That it shall and may be lawful for any of His Majesty's Justices of the Peace, upon oath first to be made by any credible person, that such person has good reason to believe that the Still or Stills employed by any Licenced person, does or do contain a greater number of gallons in the body or bodies thereof, than what is specified in his requisition or Licence, to grant a Search Warrant to a Peace Officer; taking with him the party making oath as aforesaid, and any one other person, for the purpose of examining the Still-House or other place where any Still or Stills may be set up, and of measuring or gauging the bodies thereof: Provided always, that no such Warrant be executed before Sun-rise, or after Sun-set.*

Search warrant
to be granted on
affidavit.

XI. *And be it further Enacted by the Authority aforesaid, That it shall not be lawful for any person working any Licenced Still or Stills as aforesaid, to sell or barter any quantity of such Distilled Liquors less than three gallons, nor shall it be lawful for the Secretary of the Province or any of his Agents, to grant a Licence for the purpose of Distilling Spirituous Liquors, to any person or persons Licenced at the same time to retail Spirituous Liquors, or to grant a Licence for retailing Spirituous Liquors, to any person or persons Licenced at the same time to Distill Spirituous Liquors.*

Distillers not to
retail, nor to be
licenced to re-
tail.

XII. *And be it further Enacted by the Authority aforesaid, That all monies which shall be received by the Secretary of the Province or his Agents, under and by virtue of this Act, for Licences, to commence on the fifth day of September next, shall be paid by the Secretary into the hands of the Receiver General of this Province, on or before the twentieth day of May and that all monies hereafter to be received by virtue of this Act, for Licences, to commence on the sixth day of April, shall be paid in to the said Receiver General on or before the twenty-*

Payment of the
monies into the
hands of the
Receiver Gen-
ral.

**First Parliament, } LAWS OF THE PROVINCE OF UPPER CANADA.
Third Session. }**

34th Geo. 3. c. 11. A. D. 1794.

first day of June next ensuing, and that all monies that may be received by virtue of this Act after the said twenty-first day of June in each and every year successively, be paid in to the Receiver General, on or before the fifth day of April next ensuing.

Poundage of the
Receiver General.

XIII. And be it further Enacted by the Authority aforesaid, That it shall and may be lawful to and for the Receiver General, as Treasurer of this Province, to deduct from and out of the several sums of money to him paid by the Secretary of the Province, under and by virtue of this Act, the sum of three pounds, for every hundred pounds by him received as aforesaid.

Accounting of
monies.

XIV. And be it further Enacted by the Authority aforesaid, That all the fines, forfeitures and penalties that shall be incurred under this Act, shall be accounted for to His Majesty, through the Commissioners of His Majesty's Treasury for the time being, in such manner and form as His Majesty shall direct.